

EXHIBIT C
Prepetition Claims¹

Top Line Granite Design Inc. – Chapter 11 Plan of Reorganization

	CREDITOR	CLAIM AMOUNT ²	NOTES
Priority Tax Claims³			
	Commonwealth of Massachusetts – Dept of Revenue	\$101,759.87	See additional general unsecured claim
	Internal Revenue Service	\$459.76	See additional general unsecured claim
	<i>TOTAL</i>	<i>\$141,943.63</i>	
Other Priority Claims			
	The employee claims listed on Schedule E are paid.		
Secured Claims – Conventional Loans			
	Avidia Bank (inventory loan)	\$1,489,414.30	
	Avidia Bank (equipment loan)	\$1,086,862.44	
	Enterprise Bank and Trust Company	\$22,729.71	

¹ All claims are subject to allowance and claims objection process under the Bankruptcy Code. This list does not include any claim that may be filed pursuant to section 502(g) (rejection of executory contracts and unexpired leases), and section 502(h) (claim based on recovery of property), if applicable.

² The amounts listed are filed claim, unless noted otherwise.

³ The governmental bar date is September 21, 2022 under section 502(b)(9) of the Bankruptcy Code.

	First Citizens Bank & Trust Company (equipment loan), as successor to ENG Commercial Finance	\$150,000.00 (secured portion)	Total claim \$317,386.52 * See unsecured claim for balance
	US Small Business Administration	\$500,000.00*	
	TOTAL	\$3,249,006.45	
Other Secured Claims - Vehicles			
	Toyota Motor Credit Corporation	\$220,080.37	
	Ally Bank	\$88,843.85	
	TOTAL	\$308,924.22*	
Cash Advance Lenders			
	Blade Funding	\$103,559.00	Scheduled claim listed as disputed in Schedule D
	Diverse Capital	\$212,063.00	Scheduled claim listed as disputed in Schedule D. An additional late claim was filed for \$103,559.00
	Mercury Funding	\$35,605.00	Scheduled claim listed as disputed in Schedule D
	ROC Funding	\$390,505.23	Scheduled claim listed as disputed in Schedule D
	TVT Capital	\$284,700.00	Scheduled claim listed as disputed in Schedule D
	Ultra Funding	\$115,182.50	Scheduled claim listed as disputed in Schedule D
	TOTAL	\$1,141,614.73	
General Unsecured Claims			
	347 Middlesex Road Realty Trust – lease	\$0	Pre-petition amount (\$56,000) paid, including pursuant to DIP Financing Motion

* Any potential deficiency to be part of general unsecured claims.

	Action King Services, Inc.	\$1,645.00	Scheduled amount
	AJ Equity Group	\$36,373.10	Scheduled claim listed as disputed in Schedule D
	Alcateia Marketing Headquarter	\$1,250.00	Scheduled amount
	Allegheny Consulting Group LLC	\$1,406.35	
	Allegheny Contract Flooring	\$148,607.00	Scheduled claim listed as disputed and contingent subject to litigation in Schedule F
	AmeriGas/Metro Lift Propane	\$1,360.82	Scheduled amount
	Angela Caggiano	\$0	Scheduled amount \$2,000 (subject to amendment)
	Arbella Insurance Group	\$19,570.40	Scheduled amount
	Associated Employers Insurance	\$4,843.00	
	Best Buy, Inc.	\$2,699.98	Scheduled amount
	Blackdog Builder Investment Holdings	\$0	Scheduled for \$4,150.88 (cure cost to be paid separately as discussed in Plan)
	Boston Granite Exchange	\$6,970.50	Scheduled amount
	Brattle Development	\$0.00	Scheduled amount
	BSX Stone Supplier	\$12,017.18	Scheduled amount
	Caesar Stone	\$3,725.00	Scheduled amount
	Cambria USA	\$1,606.00	Scheduled amount
	Caroline Martire d/b/a Caroline's Service	\$0	Scheduled for \$12,777.22 (to be paid pursuant to Wage Order)
	Cohn & Dussi, LLC	\$20,238.61	Scheduled amount
	Commonwealth of Massachusetts Department of Revenue	\$5,037.65	See additional priority tax amount
	D.F. Brophy & Son, Inc.	\$1,985.00	Scheduled amount
	Daltile	\$3,617.64	Scheduled amount
	Deluxe Business Checks and Solutions	\$2,423.23	Scheduled amount
	DJ Kinney Trucking	\$607.50	Scheduled amount
	Duff's Garage, Inc.	\$174.06	Scheduled amount
	Easy Way Landscaping, Inc.	\$18,600.00	Scheduled amount

	European Granite & Marble Corp.	\$3,101.00	Scheduled amount
	Excel Marble and Granite	\$4,290.90	Scheduled amount
	Ferazzoli Imports of New England Inc.	\$10,398.46	Scheduled amount
	Financial Pacific Leasing	\$500.00	Scheduled amount
	Finger Moveis Planejados	\$4,477.00	Scheduled amount
	First Citizens Bank & Trust Company (equipment loan), as successor to ENG Commercial Finance	\$157,000.00 (unsecured balance)	Total claim \$317,386.52 See secured claim portion
	Global Stone	\$79,250.00	Scheduled amount
	Goldman & Partners Immigration Law	\$4,810.00	Scheduled amount
	Granafal Granitos e Marmores Faiqueto	\$100,817.93	Scheduled amount
	Granite and Marble Depot, Inc.	\$106,054.85	Scheduled amount
	Guidone USA, Inc.	\$51,204.34	
	Hirsch Glass Corp/Spectrum Quartz	\$11,099.19	Scheduled amount
	Hyquality Tools	\$14,458.00**	Scheduled amount (scheduled amount subject to amendment); payment made post-petition for reclamation claim
	Ideal Title of Newton	\$2,125.00	Scheduled amount
	Internal Revenue Service	\$3,060.12	See additional priority tax amount
	Jeanne D'Arc Credit Union	\$0	Scheduled amount \$9,782.18 (subject to amendment)
	JP Monv Marble & Granite Inc.	\$1,500.00	Scheduled amount
	KP Stone Tools	\$35,074.25	Scheduled amount
	Leamar Industries, Inc.	\$5,652.55	Scheduled amount

** Claim amount may be less.

	LG Hausys America, Inc.	\$4,374.50	Scheduled amount
	Local BR Computer Inc	\$3,200.00	Scheduled amount
	Manuel P. Costa	\$113,000.00	Scheduled amount
	Marble and Granite, Inc.	\$6,979.00	Scheduled amount
	Mark Ryan Rippetoe	\$352.00	Scheduled amount
	MB Customs, Inc.	\$1,554.39	Scheduled amount
	Mendonca & Partners, CPA LLC	\$188,218.25**	Scheduled amount
	Mitchell Electric, Inc.	\$420.00	Scheduled amount
	Mitchell Kazimwezyh	\$5,000.00	Scheduled amount
	Moxtra Import & Export LLC	\$31,387.71	Scheduled amount
	MS International, Inc.	\$58,391.22	Scheduled amount
	National Grid (Electric & Gas)	\$28,911.38	
	New England Home Performance Kings	\$3,701.00	Scheduled amount
	New England Security Shredders, LLC	\$60.00	Scheduled amount
	North East Builders Association of MA	\$320.00	Scheduled amount
	North Metal and Trucks Corp.	\$2,000.00	Scheduled amount
	Pacific Enterprise	\$17,858.00	Scheduled amount
	Papeleguas Auto Repair	\$2,080.00	Scheduled amount
	Patrick Rygiel	\$614,200.00	Scheduled amount
	Petro Home Services	\$2,255.20	Scheduled amount
	Portes Trucking, LLC	\$8,500.00	Scheduled amount
	Raphael Stone Collection	\$2,337.50	Scheduled amount
	Russell Mann Machinery, LLC	\$5,173.35	Scheduled amount
	Sasso USA Inc.	\$3,750.00	Scheduled amount
	Sherburne Lumber	\$4,401.68	
	Sunape Street Autoworks	\$7,000.00	Scheduled amount
	Sysco Boston, LLC	\$2,086.96	Scheduled amount
	TM Stone & Granite	\$2,352.97	Scheduled amount

	Toyota Lease Trust	\$0	Proof of claim filed for \$38,814.54 with cure costs of approx \$3,761.67. Debtor paid the pre-petition amounts.
	Town of Tyngsboro	\$0	Scheduled amount \$27,807.59; unpaid real estate tax amount approx. \$39,724.00 (to be paid under the Plan)
	Tyngsboro Water District	\$1,615.67	Scheduled amount
	United Rentals	\$4,910.96	Scheduled amount
	US Construction and Maintenance	\$117,000.00 (if employees and subcontractors subject to Wage Order are paid, subject to entry of final order for DIP financing motion)	Scheduled claim (\$250,000.00 If the remaining claims subject to Wage Order are not paid, claim amount to be approximately \$199,000.
	US Quartz & Stones Inc.	\$26,925.00	Scheduled amount
	Verona Granite and Marble Importers	\$1,127.00	Scheduled amount
	Way 2 Go Cargo Corp.	\$78,298.92	Scheduled amount
	Wells Fargo Vendor Fin. Serv, LLC (assignee of Konica Minolta Premier Fin)	\$2,329.68	Proof of claim filed for \$12,432.91 with cure costs of approx \$2,329.68.
	Win Waste Innovations	\$3,146.80	Scheduled amount

	WJ Graves	\$1,362.00	Scheduled amount
	<i>TOTAL</i>	<i>\$2,094,974</i>	
Insider Claims			
	Edmilson Ramos	\$3,279,657.00	Scheduled amount
	Edmilson Ramos	\$1,500,000.00	Scheduled amount
	<i>TOTAL</i>	<i>\$4,779,657⁴</i>	
Other Contingent Claims			
	Avidia Bank	\$2,030,570.05	Scheduled amount; guaranty claims (to be paid separately as discussed in Plan)
	US Small Business Administration (Bay Colony Development Corp/ SBA Loan)	\$2,024,508.85	Guaranty claim (to be paid separately as discussed in Plan)
	<i>TOTAL</i>	<i>\$4,055,078.90</i>	

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⁴ This amount does not include additional unscheduled claim of \$620,000